



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Los Angeles
Los Angeles, California**

**Date: April 11, 2003
Filing Ref: LOS04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2000-01** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|---------------------------------|
| 1. Employee Fringe Benefits | 8. Chief Administrative Officer |
| 2. Insurance | 9. County Counsel |
| 3. Rental Expenses | 10. Internal Services Division |
| 4. Utilities | 11. Human Resources |
| 5. Affirmative Action | 12. Public Safety |
| 6. Auditor-Controller | 13. Treasurer-Tax Collector |
| 7. Board of Supervisors | 14. Employee Benefits-General |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF LOS ANGELES

BY J. Tyler McCauley
J. Tyler McCauley

Name

Auditor-Controller

Title

April 16, 2003

Date

**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**

BY Michael J. Havey
Michael J. Havey, Chief
Bureau of Payments

4-21-03

Date

Negotiated by Michael Ramirez
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

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EXHIBIT A

	Non-Service Total	ALL OTHERS	SUPERIOR COURT	SHERIFF	SANITATION	REGISTRAR/COUNT CLERK	REGIONAL PLANNING	PUBLIC WORKS	PUBLIC SOCIAL SVCS
Restated Costs									
Allocated Indirect Costs									
INSURANCE	20,347,750	<7,756,823>	2,019,614	4,502,038		260,284	363,366	2,078,069	2,798,488
OUTSIDE AUDITORS	397,340	49		89,645		2,636	650	16,283	40,129
RENTAL EXPENSES	25,729,526	112,376,195	8,712,088	<31,964,479>	2,639	<318,168>	<52,889>	<906,081>	<3,659,470>
BUILDING USE ALLOWANCE	39,834,842	2,141,844		18,416,840		1,170,025	57,514	282,334	317,819
EQUIPMENT USE ALLOWANCE	21,749,544	103,704		12,389,597		392,031	45,185		
UTILITY EXPENSE	21,972,069	2,668,093	18,421,634	<104,006>		2,971,995	<13,050>	<12,843>	<304,384>
VACANT SPACE	2,996,655	370		676,083		19,877	4,902	122,805	302,641
AFFIRMATIVE ACTION	1,938,852	<6,257>	17,905	623,491		35,650	3,714	<578,706>	465,913
AUDITOR-CONTROLLER	11,855,481	2,115,386	214,242	1,236,724	91	175,373	59,546	361,973	1,549,296
BOARD OF SUPERVISORS	32,209,700	30,959,985	<114,468>	230,827		153,949	<23,544>	31,174	40,826
CHIEF ADMIN OFFICE	17,051,179	11,624,952	301,184	1,243,532	6	113,183	19,004	<14,180>	740,199
CHIEF INFO OFFICER	2,529,971	377	168,577	422,307		25,125	3,419	93,434	337,211
COUNTY COUNSEL	884,735	<370,902>	69,823	403,253	5,841	<33,258>	61,378	<556,232>	11,061
INS-J&D									
ISD-COMMUNICATIONS									
ISD-INFO TECH SVCS									
ISD-PARKING									
ISD-POWER PLANTS									
ISD-GENERAL	8,868,821	<5,927,249>	5,206,120	<497,032>		1,071,309	55,520	32,249	2,204,173
HUMAN RESOURCES	4,103,651	1,080,362	<109,758>	1,287,951		122,377	34,927	<299,801>	514,817
PUBLIC SAFETY	6,321,914	<1,088,228>	14,779			5,458	<425>	2,136	912,282
TREASURER & TAX COLL	16,497,382	12,247,307	100,153	18,909		277,585		<16,839>	<188,234>
EB-LACERA									
EB-WORKERS COMP									
EB-LT DISABILITY									
EB-GENERAL	261,113	<16,629>	161,936	47,428		167,068	832	<30,476>	63,330
Total Indirect Costs	\$235,550,523	160,152,536	35,183,829	9,023,108	8,577	6,612,499	620,048	605,300	6,146,097
Roll-Forward Amount	113,081,613	18,695,934	1,560,114	5,182,396	<20,841>	5,351,307	241,824	<194,380>	4,980,326
Net Costs	348,632,136	178,848,470	36,743,942	14,205,504	<12,264>	11,963,806	861,872	410,921	11,126,423
Adjustments									
Claimable Costs	\$348,632,136	178,848,470	36,743,942	14,205,504	<12,264>	11,963,806	861,872	410,921	11,126,423

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	PUBLIC LIBRARY	PUBLIC DEFENDER	PROBATION	PARK & RECREATION	MUSIC CENTER	MUSEUM OF NAT HIST	MUSEUM OF ART	MIL/VET AFFAIRS	MENTAL HEALTH
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Restated Costs

Allocated Indirect Costs

INSURANCE	366,001	120,465	872,399	595,644	610	52,341	63,745	10,893	684,758
OUTSIDE AUDITORS	3,500	7,303	21,675	3,822		227	309	79	11,822
RENTAL EXPENSES	<467,857>	549,754	<2,978,794>	<5,691,362>	<503,616>	<418,470>	<1,001,125>	<22,736>	125,828
BUILDING USE ALLOWANCE		718,326	3,024,832	6,717,311	521,729	323,209	402,872	26,437	252,771
EQUIPMENT USE ALLOWANCE		24,290	535,369	702,845	7,413	17,389	10,243	1,277	
UTILITY EXPENSE	16,567	27,861	<787,038>	38,363	<787,959>	11,328	10,659	994	<21,784>
VACANT SPACE	26,396	55,079	163,469	28,823		1,715	2,334	595	89,158
AFFIRMATIVE ACTION	62,557	10,706	192,683	52,500		1,900	1,036	1,052	48,989
AUDITOR-CONTROLLER	539,913	93,767	416,750	425,656	218	7,528	8,314	11,167	320,163
BOARD OF SUPERVISORS	22,213	14,072	<25,053>	28,949	841,044	658	8,024	8,880	<67,355>
CHIEF ADMIN OFFICE	39,072	163,003	411,980	244,076	44,375	23,191	18,729	25,613	187,851
CHIEF INFO OFFICER	44,606	26,315	138,284	54,135		1,231	1,578	925	66,150
COUNTY COUNSEL	1,146	4,832	44,774	<89,625>	115	3,973	1,158	334	964,872
INS-J&D									
ISD-COMMUNICATIONS									
ISD-INFO TECH SVCS									
ISD-PARKING									
ISD-POWER PLANTS									
ISD-GENERAL	409,368	<64,840>	<500,146>	543,646	34,929	<22,092>	<11,542>	<9,305>	508,034
HUMAN RESOURCES	56,854	107,913	171,395	162,454		9,265	6,980	11,270	14,936
PUBLIC SAFETY	<1,301>	<29>	46,543	10,044,654		<2,562>			78,126
TREASURER & TAX COLL	1,894	122	<65,191>	8,828					1,430,806
EB-LACERA									
EB-WORKERS COMP									
EB-LT DISABILITY									
EB-GENERAL	9,295	1,369	37,242	20,408		<949>	5,042	<1,610>	1,645
Total Indirect Costs	1,130,224	1,860,307	1,721,172	13,891,129	158,858	9,883	<471,646>	65,866	4,696,770
Roll-Forward Amount	432,643	2,329,361	7,399,454	14,554,713	1,232,498	1,175,046	<1,685,765>	39,703	4,546,443
Net Costs	1,562,867	4,189,668	9,120,627	28,445,842	1,391,355	1,184,929	<2,157,410>	105,569	9,243,214
Adjustments									
Claimable Costs	1,562,867	4,189,668	9,120,627	28,445,842	1,391,355	1,184,929	<2,157,410>	105,569	9,243,214

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	HUMAN RELATIONS COMM	DHS-SUBSTANCE ABUSE	DHS-REHAB CENTER	DHS-RANCHO CLUSTER	DHS-AIDS PROGRAM	DHS-PREV PUBLIC HLTH	DHS-S FERNANDO V CLUSTER	DHS-SOUTHWEST CLUSTER	DHS-NORTHEAST CLUSTER
Restated Costs									
Allocated Indirect Costs									
INSURANCE	8,299	51,264	13,132	951,012	44,133	362,205	<1,220,159>	4,391,567	5,326,608
OUTSIDE AUDITORS	73	754		6,567	797	11,808	9,872	16,407	32,188
RENTAL EXPENSES	<12,720>	<827,469>	218,522	<9,102,854>	32,663	97,783	<7,888,926>	<6,112,426>	<14,899,188>
BUILDING USE ALLOWANCE	13,033								
EQUIPMENT USE ALLOWANCE	3,866								
UTILITY EXPENSE	<15,304>	9,379	451,522	309,106		131,396	<742,696>	374,851	9,485
VACANT SPACE	551	5,687		49,525	6,011	89,056	74,452	123,737	242,757
AFFIRMATIVE ACTION	1,287	8,370	4,326	53,827	7,880	106,000	94,495	146,243	300,747
AUDITOR-CONTROLLER	3,386	40,069	8,475	256,661	41,225	409,517	424,938	577,531	1,306,241
BOARD OF SUPERVISORS	5,419	<315,001>	1,498	18,532	2,729	39,215	32,506	41,814	17,668
CHIEF ADMIN OFFICE	24,949	6,362	3,983	68,933	62,058	229,193	97,000	176,494	310,154
CHIEF INFO OFFICER	834	5,422	2,802	44,268	5,104	73,332	63,423	106,028	216,882
COUNTY COUNSEL				<1,132>			<1,934>	2,505	<9,081>
INS-J&D									
ISD-COMMUNICATIONS									
ISD-INFO TECH SVCS									
ISD-PARKING									
ISD-POWER PLANTS									
ISD-GENERAL	5,961	107,434	<3,030>	143,690	<6,830>	69,834	<20,090>	109,011	<48,396>
HUMAN RESOURCES	23,367	12,570	13,507	16,615	5,423	65,563	115,622	110,675	163,889
PUBLIC SAFETY	<119>			<339,687>		<211,569>	<357,726>	<866,606>	<1,375,862>
TREASURER & TAX COLL		63,891	<43,041>	54,309		148,906	14,335	311,256	1,030,312
EB-LACERA									
EB-WORKERS COMP									
EB-LT DISABILITY									
EB-GENERAL	96	1,351	2,159	<12,550>	<506>	9,794	<79,661>	17,220	<102,493>
Total Indirect Costs	62,978	<829,918>	673,855	<7,483,179>	200,687	1,632,033	<9,384,549>	<473,693>	<7,478,088>
Roll-Forward Amount	19,055	<920,526>	<88,666>	5,531,117	19,524	1,229,648	<975,526>	10,289,082	13,033,164
Net Costs	82,034	<1,750,444>	585,188	<1,952,063>	220,210	2,861,680	<10,360,076>	9,815,389	5,555,075
Adjustments									
Claimable Costs	82,034	<1,750,444>	585,188	<1,952,063>	220,210	2,861,680	<10,360,076>	9,815,389	5,555,075

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	DHS-JUV CT HLTH SVCS	DHS-ANTELOPE V CLUSTER	DHS-COASTAL CLUSTER	DHS-CALIF CHILD SVCS	DHS-HLTH PLAN ADMIN	DHS-OFFICE OF MGND CARE	DHS-ADMIN	FIRE DEPARTMENT	DA-GENERAL
Restated Costs									
Allocated Indirect Costs									
INSURANCE	207,462	<368,860>	1,353,743	154,873	30,683	757	1,272,940	308,660	261,079
OUTSIDE AUDITORS	992	2,489	15,251	3,031			4,965	32,984	14,522
RENTAL EXPENSES		<1,130,499>	<4,294,241>	20,228		<17,340>	17,197	<813,600>	<1,332,687>
BUILDING USE ALLOWANCE								1,967,790	1,071,969
EQUIPMENT USE ALLOWANCE								5,757,683	95,894
UTILITY EXPENSE	<6,986>	<227,328>	126,117				53,653	<25,446>	<553,937>
VACANT SPACE	7,478	18,770	115,022	22,860			37,444	248,756	109,520
AFFIRMATIVE ACTION	9,219	17,806	137,092	28,088	5,116		<291,586>	8,485	87,905
AUDITOR-CONTROLLER	42,418	106,721	582,393	99,281	10,022	<500>	<1,942,764>	558,887	301,457
BOARD OF SUPERVISORS	3,193	8,113	47,995	<89,271>	1,772		11,925	35,716	26,802
CHIEF ADMIN OFFICE	28,598	31,355	133,810	95,002	4,155	52,380	<753,885>	156,276	233,353
CHIEF INFO OFFICER	5,972	15,171	94,185	18,194	3,314		22,609	115,008	60,692
COUNTY COUNSEL		<1,613>	<2,464>		2,311		454,606	76,095	66,905
INS-J&D									
ISD-COMMUNICATIONS									
ISD-INFO TECH SVCS									
ISD-PARKING									
ISD-POWER PLANTS									
ISD-GENERAL	12,616	28,661	<142,182>	<29,085>		84,172	319,710	<33,763>	181,626
HUMAN RESOURCES	36,219	<1,374>	75,831	24,500	15,546	361	86,754	<548,535>	208,794
PUBLIC SAFETY		<118,461>	<353,057>				<96,812>	283	10,224
TREASURER & TAX COLL		185,667	577,290	<1,266>			68,742	18,811	24,240
EB-LACERA									
EB-WORKERS COMP									
EB-LT DISABILITY									
EB-GENERAL	<7,506>	<16,280>	<14,440>	2,027	382		<11,784>	19,398	2,150
Total Indirect Costs	339,675	<1,449,661>	<1,547,654>	348,463	73,301	119,831	<746,287>	7,883,489	870,506
Roll-Forward Amount	119,686	279,429	<761,608>	290,195	32,227		2,557,332	4,686,518	997,077
Net Costs	459,361	<1,170,232>	<2,309,262>	638,658	105,528	119,831	1,811,046	12,570,007	1,867,583
Adjustments									
Claimable Costs	459,361	<1,170,232>	<2,309,262>	638,658	105,528	119,831	1,811,046	12,570,007	1,867,583

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	CORONER	CONSUMER AFFAIRS	COMM/SR CITIZENS COMM	CHILD SUPPORT SVCS	CHILDRENS SERVICES	BEACHES & HARBORS	ASSESSOR	ANIMAL CONTROL	ALT PUBLIC DEFENDER
Restated Costs									
Allocated Indirect Costs									
INSURANCE	247,615	<93,230>	81,860	374,931	<917,455>	230,501	85,800	77,112	44,620
OUTSIDE AUDITORS	1000	137	1,823	6,358	26,739	698	6,137	730	1,788
RENTAL EXPENSES	<137,634>	<12,502>	<251,684>	74,204	176,113	<1,022,633>	<692,108>	<89,372>	110,990
BUILDING USE ALLOWANCE	136,788	17,972	329,456		478,147	755,085	382,616	100,897	59,833
EQUIPMENT USE ALLOWANCE	297,169	3,210	1,937			411,017	353,445	132,660	11,999
UTILITY EXPENSE		32,685	<31,736>	25,494	175,507	1,056	<248,322>	5,788	<20,277>
VACANT SPACE	7,538	1,036	13,746	47,954	201,657	5,265	46,283	5,504	13,484
AFFIRMATIVE ACTION	<4,148>	<2,049>	16,593	49,760	140,612	<6,230>	59,587	10,049	9,272
AUDITOR-CONTROLLER	16,731	158,206	153,236	495,806	445,954	17,263	111,124	30,857	30,573
BOARD OF SUPERVISORS	3,021	36,786	7,064	25,817	<131,134>	2,986	251,606	<28,981>	32,088
CHIEF ADMIN OFFICE	30,066	28,811	108,498	68,515	292,257	22,373	140,332	28,600	99,654
CHIEF INFO OFFICER	5,650	1,133	13,209	48,278	158,378	5,584	39,157	7,020	6,006
COUNTY COUNSEL	9,927	43,084	93,811		<324,183>	<60,004>	<29,949>	30,801	
INS-J&D									
ISD-COMMUNICATIONS									
ISD-INFO TECH SVCS									
ISD-PARKING									
ISD-POWER PLANTS									
ISD-GENERAL	82,830	61,379	551,427	1,364,088	1,533,369	698,082	691,445	<8,736>	<1,251>
HUMAN RESOURCES	39,087	16,560	68,277	58,342	32,648	26,211	174,991	30,808	21,808
PUBLIC SAFETY		840	10,678	<22,558>	32,371		<1,146>		<313>
TREASURER & TAX COLL	1,222		<189>	948	<8,469>	<172>	<16,939>	113,490	
EB-LACERA									
EB-WORKERS COMP									
EB-LT DISABILITY									
EB-GENERAL	<4,415>	892	<2,567>	2,935	6,094	3,472	4,711	<1,769>	6,114
Total Indirect Costs	732,447	294,950	1,165,437	2,620,872	2,318,605	1,090,553	1,358,768	445,457	426,388
Roll-Forward Amount	442,275	231,785	1,330,522	2,708,925	2,577,727	600,203	1,957,511	430,440	220,323
Net Costs	1,174,721	526,734	2,495,959	5,329,798	4,896,331	1,690,756	3,316,279	875,897	646,711
Adjustments									
Claimable Costs	1,174,721	526,734	2,495,959	5,329,798	4,896,331	1,690,756	3,316,279	875,897	646,711

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AG COMM/WTs & MEAS	EB-GENERAL	EB-LT DISABILITY	EB-WORKERS COMP	EB-LACERA	TREASURER & TAX COLL	PUBLIC SAFETY	HUMAN RESOURCES	ISD-GENERAL
Restated Costs	2,121,407				48,246,044	56,577,453	23,097,240	348,179,337
Allocated Indirect Costs								
INSURANCE	34,704		3,237	64,921	29,912	523,097	41,557	1,664,187
OUTSIDE AUDITORS	1,102			1,223	1,940	2,735	1,186	10,647
RENTAL EXPENSES	<161,751>				<277,013>	8,056	<48,418>	<2,219,558>
BUILDING USE ALLOWANCE	147,394				229,471	47,200	31,560	424,758
EQUIPMENT USE ALLOWANCE	451,320				368,549	318,366	10,398	2,033,112
UTILITY EXPENSE	1,634				<120,339>	167,130	293,665	<2,096,439>
VACANT SPACE	8,313			9,227	14,628	20,631	8,942	80,301
AFFIRMATIVE ACTION	6,972			10,041	14,018	<19,126>	9,738	50,589
AUDITOR-CONTROLLER	33,667	<8,306>	<348,899>	22,805	333,811	93,408	<267,539>	332,435
BOARD OF SUPERVISORS	9,643			75,735	125,106	9,922	115,905	45,745
CHIEF ADMIN OFFICE	86,135	<4,067>	<14,316>	12,430	59,038	76,181	13,777	262,627
CHIEF INFO OFFICER	8,644			6,504	13,634	15,011	6,308	57,607
COUNTY COUNSEL	12,506		<19,839>		1,518,645	17,021	76,833	347,662
INS-J&D		<179,104>						
ISD-COMMUNICATIONS								326,488
ISD-INFO TECH SVCS								2,368,377
ISD-PARKING								7,114,304
ISD-POWER PLANTS								52,735
ISD-GENERAL	83,709				326,693	479,588	<18,893>	3,902,620
HUMAN RESOURCES	37,650	87,591	97,423	380,794	73,172	106,842	40,488	<131,877>
PUBLIC SAFETY					23,691			<33,492>
TREASURER & TAX COLL	138,700	133,846			792,620		<1,685>	<203>
EB-LACERA		218,954		<6,906>				
EB-WORKERS COMP		914						
EB-LT DISABILITY		93,356						
EB-GENERAL	<29,641>		<63>	8,172	<13,624>	4,532	660	<39,725>
Total Indirect Costs	870,702							
Roll-Forward Amount	423,400							
Net Costs	1,294,102							
Adjustments								
Claimable Costs	1,294,102							

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	ISD-POWER PLANTS	ISD-PARKING	ISD-INFO TECH SVCS	ISD-COMMUNICATI	INS-J&D	COUNTY COUNSEL	CHIEF INFO OFFICER	CHIEF ADMIN OFFICE	BOARD OF SUPERVISORS
Restated Costs						48,145,094	2,278,993	34,154,980	47,369,105
Allocated Indirect Costs									
INSURANCE			3,815	8,670		<128,020>	3,927	378,464	594,984
OUTSIDE AUDITORS						2,915	116	2,102	1,721
RENTAL EXPENSES		4,592,772	242,144	31,369		<93,192>	4,966	792,767	<549,574>
BUILDING USE ALLOWANCE		792,252	330,277	57,787		350,329	7,470	480,636	177,425
EQUIPMENT USE ALLOWANCE				91,391		58,524	3,351	91,216	118,864
UTILITY EXPENSE		999,703	1,367,936	137,198		<66,888>	66,081	12,164	<173,270>
VACANT SPACE						21,982	873	15,855	12,980
AFFIRMATIVE ACTION						<333,425>	449	8,064	13,780
AUDITOR-CONTROLLER					156,127	76,000	177,819	386,415	92,717
BOARD OF SUPERVISORS					162,521	193,382	20,501	148,741	2,766,750
CHIEF ADMIN OFFICE		11,066	544	74	218,461	<19,514>	46,796	24,009	55,892
CHIEF INFO OFFICER						10,462	334	8,673	13,543
COUNTY COUNSEL					<716,742>	893,965	39,841	365,180	684,899
INS-J&D									
ISD-COMMUNICATIONS									
ISD-INFO TECH SVCS									
ISD-PARKING									
ISD-POWER PLANTS									
ISD-GENERAL		718,510	423,661			65,624	9,480	238,670	<413,916>
HUMAN RESOURCES	52,735				530	22,763	11,454	<9,574>	51,878
PUBLIC SAFETY									58,487
TREASURER & TAX COLL.								1,419	<2,758>
EB-LACERA									
EB-WORKERS COMP									
EB-LT DISABILITY									
EB-GENERAL						<866>	38	<362>	4,772

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	AUDITOR-CONTROL	AFFIRMATIVE ACTION	VACANT SPACE	UTILITY EXPENSE	EQUIPMENT USE ALLOWANCE	BUILDING USE ALLOWANCE	RENTAL EXPENSES	OUTSIDE AUDITORS	INSURANCE
Restated Costs	38,241,100	3,699,135		153,524,602	24,921,523	43,032,807	307,209,087	423,895	125,382,172
Allocated Indirect Costs									
INSURANCE	<137,120>	111,939							
OUTSIDE AUDITORS	1,796	174							
RENTAL EXPENSES	<146,573>	<9,609>	2,499,438						
BUILDING USE ALLOWANCE	140,042	7,443	121,316						
EQUIPMENT USE ALLOWANCE	77,007	1,201							
UTILITY EXPENSE	<84,605>	<4,943>	373,295						
VACANT SPACE	13,542	1,315							
AFFIRMATIVE ACTION	15,375	<1,578>							
AUDITOR-CONTROLLER	301,651	6,170							
BOARD OF SUPERVISORS	92,838	25,250							
CHIEF ADMIN OFFICE	85,759	28,894							
CHIEF INFO OFFICER	9,649	794							
COUNTY COUNSEL	119,839	10,250							
INS-J&D									
ISD-COMMUNICATIONS									
ISD-INFO TECH SVCS									
ISD-PARKING									
ISD-POWER PLANTS									
ISD-GENERAL	714,585	5,034	202,882						
HUMAN RESOURCES	60,966	5,569							
PUBLIC SAFETY	<133>								
TREASURER & TAX COLL	5,340								
EB-LACERA									
EB-WORKERS COMP									
EB-LT DISABILITY									
EB-GENERAL	7,220	86							

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Agency-Wide
Total

Restated Costs	\$1,306,603,974
Allocated Indirect Costs	
INSURANCE	125,382,172
OUTSIDE AUDITORS	423,895
RENTAL EXPENSES	307,209,087
BUILDING USE ALLOWANCE	43,032,807
EQUIPMENT USE ALLOWANCE	24,921,523
UTILITY EXPENSE	153,524,602
VACANT SPACE	3,196,930
AFFIRMATIVE ACTION	3,887,126
AUDITOR-CONTROLLER	39,518,277
BOARD OF SUPERVISORS	50,878,281
CHIEF ADMIN OFFICE	37,099,420
CHIEF INFO OFFICER	2,672,490
COUNTY COUNSEL	49,199,135
INS-J&D	<179,104>
ISD-COMMUNICATIONS	326,488
ISD-INFO TECH SVCS	2,368,377
ISD-PARKING	7,114,304
ISD-POWER PLANTS	52,735
ISD-GENERAL	362,732,237
HUMAN RESOURCES	23,411,721
PUBLIC SAFETY	58,448,047
TREASURER & TAX COLL	51,759,995
EB-LACERA	218,954
EB-WORKERS COMP	914
EB-LT DISABILITY	93,356
EB-GENERAL	2,468,658

